APPENDIX I.

[Vide item V (1) on page 10 supra.]

L.A. BILL No. 18 OF 1954.

(As passed by the Assembly.)

A Bill to provide for the levy of a surcharge on land revenue in the State of Madras.

WHEREAS it is expedient to provide for the levy of a surcharge on land revenue assessments in the State of Madras :

BE it enacted in the Fifth Year of Our Republic as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Madras Land Revenue (Surcharge) Act, 1954.

(2) It extends to the whole of the State of Madras.

(3) It shall come into force on the 1st day of July 1954.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(*a*) ' Government ' means the State Government;

(*b*) the term ' landholder ' shall be taken to comprise all holders of land under Ryotwari settlements or in any way subject to the payment of revenue direct to the Government, and the expression " lands held " refers to the lands in respect of which a landholder is liable to pay land revenue :

Provided that, in respect of lands comprised in the holding of a kanamdar or customary verumpattamdar in the territory to which the Malabar Tenancy Act, 1929 (Madras Act XIV of 1930), extends, the kanamdar or customary verumpattamdar, as the case may be, and not the janmi, shall be deemed to be the landholder and the lands shall be deemed to be lands held by the kanamdar or customary verumpattamdar, as the case may be, and not by the janmi.

Where any lands including cultivated lands are in the possession of a walawargadar, kayamgenidar, permanent tenant or mulgeni tenant, he shall be liable to pay the surcharge in respect of those lands, notwithstanding any contract to the contrary :

Provided further that no person who is liable to pay the surcharge under this Act, shall by reason of any contract, with his tenant be entitled to recover the whole or any portion of the surcharge from such tenant.

Illustration.—A person liable to pay land revenue to the Government under section 23 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948), is a landholder;

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(c) " land revenue " means public revenue due on land and includes water-cess payable to the Government for water supplied or used for the irrigation of land, but does not include any other cess.

3. *Levy of surcharge.*—Every landholder who is liable to pay a sum exceeding rupees five hundred for a fasli as land revenue to the Government in respect of lands held by him in the State shall pay to the Government for that fasli a surcharge on the land revenue payable by him in respect of all the lands held by him, at the following rates, that is to say—

Amount of land revenue.		*Rate of surcharge.*
(a) On the first Rs. 250 of the land revenue payable.	..	Nil.
(b) On the next Rs. 250 of the land revenue payable	..	Two annas on each rupee.
(c) On the next Rs. 500 of the land revenue payable	..	Four annas on each rupee.
(d) On the balance of the land revenue payable ..	..	Eight annas on each rupee.

Explanation.—Land revenue remitted shall not be deemed to be land revenue payable for the purpose of this section.

Illustrations.—(1) *A* is liable to pay as land revenue rupees three hundred in respect of lands held by him on a patta solely in his name. *A* and *B* are liable to pay as land revenue rupees three hundred in respect of lands held by them on a joint patta, *B* and *C* are liable to pay as land revenue rupees three hundred in respect of lands held by them on a joint patta. *C* is liable to pay as land revenue rupees three hundred under section 23 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948). Each of these persons *A*, *B* and *C*, is liable to pay surcharge under this section.

(2) *A* is liable to pay as land revenue rupees three hundred in respect of lands held by him on a patta solely in his name, and rupees three hundred in respect of lands held by him as the guardian of a minor. *A* is not liable to pay surcharge either on his own account or as guardian.

(3) *A* is liable to pay as land revenue rupees three hundred in respect of lands held by him on a patta solely in his name. He is liable to pay as land revenue rupees three hundred in respect of lands held by him on a patta as the trustee of an educational institution and is further liable to pay as land revenue rupees three hundred in respect of lands held by him on a patta as the trustee of a chattram. *A* is not liable to pay surcharge either on his own account or as trustee of the educational institution or as trustee of the chattram.

4. *Surcharge recoverable as land revenue.*—(1) Surcharge payable by a landholder under this Act shall be deemed to be public revenue due on all the lands the holding of which renders the landholder liable to pay surcharge and all the said lands, the buildings upon the said lands and their products shall be regarded as the security of the surcharge.

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(2) The provisions of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864), and of the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment). Act, 1867 (Madras Act VI of 1867), shall apply to the payment and recovery of the surcharge payable under this Act as they apply to the payment and recovery of the revenue due upon the lands the holding of which renders the landholder liable to pay surcharge under this Act.

5. *Power to call for information.*—(1) The Tahsildar of the taluk or range, the Revenue Divisional Officer of the division or the Collector of the district, in which a landholder holds lands may by notice in writing require him or, where the landholder is a person subject to disability or an idol or a religious and charitable institution, the guardian, curator, trustee, or manager of such landholder, to submit a declaration in writing in such form and within such time as may be specified in the notice, in regard to the total extent of the lands held by the landholder in the State and the land revenue payable in respect thereof.

(2) Every landholder who is liable to pay as land revenue a sum exceeding rupees five hundred for a fasli in respect of all lands held by him in the State shall, even if no notice is issued to him under sub-section (1) submit to the Collector of the district in which he resides or to the Collector of any of the districts in which he holds lands, a declaration in such form and within such period as may be prescribed.

(3) (*a*) If the officer to whom a declaration is submitted under sub-sections (1) or (2) is satisfied that it is correct and complete, the surcharge may be assessed on the landholder on the basis of such declaration.

(*b*) If no declaration is submitted under sub-section (1) or (2) before the time specified or if the declaration submitted to the officer appears to him to be incorrect or incomplete, it shall be lawful for him to pass an order regarding payment of surcharge after making such inquiry as he considers adequate :

Provided that where a declaration has been submitted and the officer proposes to act under this clause, he shall give the person concerned a reasonable opportunity of proving the correctness and completeness of the declaration.

(4) Any landholder, or guardian, curator, trustee, or manager, as the case may be, who in a declaration under this section makes any statement which he knows to be false or does not believe to be true, shall be punished with fine which may extend to rupees one thousand.

6. *Cognizance of offences.*—(1) No court inferior to that of a Presidency Magistrate or a Magistrate of the First class shall try an offence punishable under this Act or the rules made thereunder.

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(2) No court shall take cognizance of any such offence except on a report in writing of the facts which constitute the offence, made by an officer of the Revenue department not lower in rank than a Tahsildar.

7. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may make provision for—

(*a*) the service of notices;

(*b*) the submission of declarations;

(*c*) the production of documents;

(*d*) the holding of inquiries and the enforcement of the attendance of persons at such inquiries and their examination on oath or affirmation.

(3) In making a rule under this section, the Government may provide that a breach thereof shall be punishable with fine which may extend to rupees five hundred.

(4) All rules made under this section shall be published in the *Fort St. George Gazette* and upon such publication shall have effect as if enacted in this Act. The rules so made shall be placed on the table of the Legislative Assembly as soon as possible after they are published and shall be subject to such modifications, whether by way of repeal or amendment, as the Assembly may make during the session in which they are so laid.

R. V. KRISHNA AYYAR,
10*th May* 1954. *Secretary to the State Legislature.*

I certify that this is a Money Bill.

J. SIVASHANMUGAM PILLAI,
10*th May* 1954. *Speaker, Madras Legislative Assembly.*

TAMIL NADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

[13th May 1954

APPENDIX II.

[Vide item V (2) on page 37 supra.]

L.A. BILL No. 19 OF 1954.

(As passed by the Assembly.)

A Bill to define turnover and to validate certain assessments and collections made under the Madras General Sales Tax Act, 1939.

WHEREAS it is expedient further to define turnover and to validate certain assessments and collections made under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939):

BE it enacted in the Fifth Year of Our Republic as follows:—

1. *Short title.*—This Act may be called the Madras General Sales Tax (Definition of Turnover and Validation of Assessments) Act, 1954.

2. *Sales tax collections by dealers to be deemed part of turnover.*—In the case of sales made by a dealer before the 1st April 1954, amounts collected by him by way of tax under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), (hereinafter referred to as the Principal Act), shall be deemed to have formed part of his turnover.

3. *Validation of certain assessments and collections.*—(1) All assessments and collections made, all orders passed, and all action taken by any officer in the exercise or purported exercise of jurisdiction or powers conferred by the principal Act, and all judgments, decrees or orders pronounced by any Tribunal or Court in the exercise of its jurisdiction or powers with respect to matters in the principal Act, on the basis that amounts collected by a dealer by way of tax under the principal Act before the 1st April 1954, formed part of the turnover of the dealer are hereby declared to have been validly made, passed, taken or pronounced, as the case may be; and any finding recorded by any officer, Tribunal or Court to a contrary effect and any order, judgment or decree in so far as such order, judgment or decree embodies or is based on any such finding and does not relate merely to the costs of the proceeding which resulted in the judgment, decree or order, shall be void and of no effect:

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

(2) Nothing in sub-section (1) shall be construed as authorizing any officer, in assessing any dealer in the exercise or purported exercise of jurisdiction or powers conferred by the principal Act, to include in the turnover of the dealer amounts collected by him after the 1st April 1954, by way of tax under the principal Act.